



STATE OF HAWAII
DEPARTMENT OF TAXATION

LETTER OF INTENT

Tax Year 2018

Due Date: **November 9, 2018 (V1.1)** ~~October 31, 2018~~



**2018 TAX SOFTWARE PROVIDER,
LETTER OF INTENT,
STATE OF HAWAII, DEPARTMENT OF TAXATION**

This Letter of Intent (LOI) sets forth the specific questions, requirements, and standards for tax software providers for the State of Hawaii, Department of Taxation (DOTAX). By submitting this registration form to the department, you are agreeing to meet our standards for software provider registration, tax preparation software (DIY or professional), and substitute forms.

This LOI also incorporates all of the terms, requirements, and standards set forth in the Tax Software Provider National Standards Letter of Intent maintained by the Federation of Tax Administrators. Agreement and adherence to the national standards are required as a prerequisite to approval.

Failure to meet any of the standards or requirements set forth in the national letter of intent or in this specific LOI may result in the denial of your application or the removal of your organization as an approved software provider, and the rejection of all electronic or paper returns submitted using your products.

Please complete a LOI for each unique product your company offers.

This form must be completed and submitted to tax.ind.mef.test@hawaii.gov for individual MeF and tax.bus.mef.test@hawaii.gov for business MeF no later than November 9, 2018 ~~October 31~~.

Name of Company	Product Name	State Software ID
DBA Name	NACTP Member Number	State Account Number (if applicable)
Address	Product Address/URL	Company FEIN
City	State	Zip Code
Primary Individual MeF Contact	Phone	Email Address
Secondary Individual MeF Contact	Phone	Email Address
Primary Business MeF Contact	Phone	Email Address
Secondary Business MeF Contact	Phone	Email Address
Test EFIN(s)	Test ETIN(s)	
Production EFIN(s)	Production ETIN(s)	



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Type of Software Product

Individual Income Tax

- ☐ DIY/Consumer (Web-Based)
☐ DIY/Consumer (Desktop)
☐ Professional/Paid Preparer (Web-Based)
☐ Professional/Paid Preparer (Desktop)

Business Income Tax

- ☐ DIY/Consumer (Web-Based)
☐ DIY/Consumer (Desktop)
☐ Professional/Paid Preparer (Web-Based)
☐ Professional/Paid Preparer (Desktop)

Tax Types Supported via E-File (check one box per LOI)

- ☐ Individual Income Tax
☐ Corporation Income Tax
☐ S-Corporation Income Tax

Rebranded Software Products

Software Companies: Use this section only if this product is rebranded with the approval of the Software Publisher, who is the original creator of the software and signer of the LOI. It is the position of the STAR Working Group under the auspices of the IRS Security Summit that:

- Rebranding where the software publisher makes all code changes to generate the rebranded software and ensures that the rebranded software meets the applicable requirements (Trusted Customer, Generation of Authentication Elements, Generation of LEADS reports, STAR Requirements, etc) does not pose any additional risk to the tax ecosystem.
- Rebranding where the organization who rebrands the software has the capability to make cosmetic changes including but not limited to color or font but cannot make changes to the applicable requirements (listed above) does not pose additional risk to the ecosystem.

Rebranded Product Name	Contact Person	Phone	Email Address	Unique Identifier **
Rebranded Product Name	Contact Person	Phone	Email Address	Unique Identifier **
Rebranded Product Name	Contact Person	Phone	Email Address	Unique Identifier **
Rebranded Product Name	Contact Person	Phone	Email Address	Unique Identifier **
Rebranded Product Name	Contact Person	Phone	Email Address	Unique Identifier **

*If there are more than 5 software products that have rebranded under a different name, please list them on a separate sheet and attach with your LOI submission.

** If available.

For Rebranded Products, DOTAX has the following requirement for e-file ATS approval

- Rebranded Products are not required to complete e-file ATS approval



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Forms and Schedules Supported

Individual Income Tax (check all that apply)

Forms

XML Doc. Name	Form No.	Description	Checkmark
FormN11	Form N-11	Individual Income Tax Return (Resident)	
FormN15	Form N-15	Individual Income Tax Return (Nonresident and Part-Year Resident)	
FormN311	Form N-311	Refundable Food/Excise Tax Credit	
FormN312	Form N-312	Capital Goods Excise Tax Credit	
FormN342	Form N-342	Renewable Energy Technologies Income Tax Credit for Systems Installed and Placed in Service on or After July 1, 2009	

Schedules

XML Doc. Name	Form No.	Description	Checkmark
SchCR	Schedule CR	Schedule of Tax Credits	
SchX	Schedule X	Tax Credits for Hawaii Residents	

IRS Forms

XML Doc. Name	Form No.	Description	Checkmark
IRS1099R	1099-R	Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
IRSW2	W-2	Wage and Tax Statement	
IRSW2G	W-2G	Certain Gambling Winnings	
State1099B	1099-B	Proceeds from Broker and Barter Exchange Transactions	
State1099G	1099-G	Certain Government Payments	
State1099K	1099-K	Payment Card and Third Party Network Transactions	
State1099Int	1099-INT	Interest Income	
State1099Misc	1099-MISC	Miscellaneous Income	
State1099DIV	1099-DIV	Dividends and Distributions	
State1099OID	1099-OID	Original Issue Discount	

Binary Attachments

A binary attachment is required for all Hawaii forms and schedules, even when a schema exists. The ReturnN11 and ReturnN15 binary attachment must include the primary return and all attachments that complete the return package.

File Name begins with	Description	Checkmark
ReturnN11	Form N-11 and attachments	
ReturnN15	Form N-15 and attachments	



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A separate binary attachment must also be included in the submission, when required by the business rules.
The binary attachment must begin with the file name listed below.

File Name begins with	Description	Checkmark
ArboristAffidavit	Exceptional Tree Deduction	
RestraintInvoice	Child Restraint System	
DoneeAcknowledgment	Written Donee Acknowledgement	
OtherHawaiiAdd	Other Hawaii Additions	
OtherHawaiiSubtraction	Other Hawaii Subtractions	
TaxComputation	Tax from Separate Forms Indicator	
FormN210	Underpayment of Estimated Tax for Individual	
MSRRA	MSRRA Indicator	
COMPOSITE	Composite Indicator	
TaxPaidAnotherState	Income Tax Paid to Other State Or Country	
FormN356	Earned Income Tax Credit	
FormSchK1	Other Refundable Credits, Taxes Withheld on HI Property Sale	
DueDiligence	Due Diligence Statement on Schedule X	

Corporation Income Tax (check all that apply)

Forms

XML Doc. Name	Form No.	Description	Checkmark
FormN30	Form N-30	Corporation Income Tax Return	

Schedules

XML Doc. Name	Form No.	Description	Checkmark
SchCR	Schedule CR	Schedule of Tax Credits	
FormN30SchO	Schedule O, N-30	Allocation And Apportionment Of Income	
FormN30SchP	Schedule P, N-30	Apportionment Formula	

Binary Attachments

A binary attachment is required for all Hawaii forms and schedules, even when a schema exists. The ~~ReturnN30~~ binary attachment must include the primary return and all attachments that complete the return package.

File Name begins with	Description	Checkmark
ReturnN30	Form N-30 and attachments	

A separate binary attachment must also be included in the submission, when required by the business rules.
The binary attachment must begin with the file name listed below.

File Name begins with	Description	Checkmark
FormN163	Fuel Tax Credit for Commercial Fishers	
FormN312	Capital Goods Excise Tax Credit	
FormN323	Carryover of Tax Credit	
FormN330	School Repair and Maintenance Tax Credit	
FormN338	Recapture of the Tax Credit for Flood Victims	
FormN340	Motion Picture, Digital Media, and Film Production Tax Credit	
FormN342	Renewable Energy Technologies Income Tax Credit (For Systems Installed and Placed in Service on or After July 1, 2009)	



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FormN342A	Information Statement Concerning Renewable Energy Technologies Income Tax Credit (For Systems Installed and Placed in Service on or After July 1, 2009)	
FormN342B	Composite Schedule for Form N-342A	
FormN342C	Composite Schedule for Form N-342	
FormN344	Important Agricultural Land Qualified Agricultural Cost Tax Credit	
FormN346	Tax Credit for Research Activities	
FormN346A	Certified Statement of Research and Development Costs Incurred By a Qualified High Technology Business (QHTB) and Claim of the Tax Credit for Research Activities	
FormN348	Capital Infrastructure Tax Credit	
FormN350	Cesspool Upgrade, Conversion or Connection Income Tax Credit	
FormN352	Renewable Fuels Production Tax Credit (RFPTC)	
DBEDTCertificate	RFPTC – Credit Certification	
FormN354	Organic Foods Production Tax Credit	
FormN586	Tax Credit for Low-Income Housing	
FormN756	Enterprise Zone Tax Credit	
FormN756A	Information Statement Concerning the Enterprise Zone Tax Credit	
FormN884	Credit for Employment of Vocational Rehabilitation Referrals	
CombinedReturnListAndWorksheet	Combined Return List and Worksheet	
ScheduleCR	Schedule of Tax Credits	
ScheduleD	Capital Gains and Losses	
ScheduleO	Allocation and Apportionment of Income	
ScheduleP	Apportionment Formula	

S-Corporation Income Tax (check all that apply)

Forms

XML Doc. Name	Form No.	Description	Checkmark
FormN35	Form N-35	S-Corporation Income Tax Return	

Binary Attachments

A binary attachment is required for all Hawaii forms and schedules, even when a schema exists. The ReturnN35 binary attachment must include the primary return and all attachments that complete the return package.

File Name begins with	Description	Checkmark
ReturnN35	Form N-35 and attachments	

A separate binary attachment must also be included in the submission, when required by the business rules. The binary attachment must begin with the file name listed below.

File Name begins with	Description	Checkmark
FormN163	Fuel Tax Credit for Commercial Fishers	
FormN312	Capital Goods Excise Tax Credit	
FormN330	School Repair and Maintenance Tax Credit	
FormN338	Recapture of the Tax Credit for Flood Victims	
FormN340	Motion Picture, Digital Media, and Film Production Tax Credit	
FormN342	Renewable Energy Technologies Income Tax Credit (For Systems Installed and Placed in Service on or After July 1, 2009)	
FormN342A	Information Statement Concerning Renewable Energy	



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FormN342B	Composite Schedule for Form N-342A	
FormN342C	Composite Schedule for Form N-342	
FormN344	Important Agricultural Land Qualified Agricultural Cost Tax Credit	
FormN346	Tax Credit for Research Activities	
FormN346A	Certified Statement of Research and Development Costs Incurred by a Qualified High Technology Business (QHTB) and Claim of the Tax Credit for Research Activities	
FormN348	Capital Infrastructure Tax Credit	
FormN350	Cesspool Upgrade, Conversion or Connection Income Tax Credit	
FormN352	Renewable Fuels Production Tax Credit	
DBEDTCertificate	RFPTC – Credit Certification	
FormN354	Organic Foods Production Tax Credit	
FormN586	Tax Credit for Low-Income Housing	
FormN756	Enterprise Zone Tax Credit	
FormN756A	Information Statement Concerning the Enterprise Zone Tax Credit	
FormN884	Credit for Employment of Vocational Rehabilitation Referrals CombinedReturnListAn	
ScheduleD	Capital Gains and Losses and Built-in Gains	



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Communication and Expectations

Documents and Materials

DOTAX e-file documentation will be posted at the following locations:

- Software Provider and Transmitter's Handbook: <http://tax.hawaii.gov/eservices/developers>
- State of Hawaii, LOI, Schemas, Business Rules and Test Packages: FTA State Exchange System (SES)
- Paper forms: SES and the LOI and Third Party Print Vendors Handbook for Form Reproduction will be posted at <http://tax.hawaii.gov/vendor>

Refund Expectations

To assist taxpayers and tax professionals expecting refunds, DOTAX is providing a URL and/or a statement about refund processing. Industry partners should use this statement and/or URL to communicate and help set the appropriate expectations with external stakeholders. Providing this information will ensure everyone is communicating a consistent refund timing message.

- **URL:** <https://tax.hawaii.gov/hoi/hoi/refund.html>
- **Statement:** Check your Individual Tax Refund Status at the Department of Hawaii Taxation website

State Driver's License/ID Card Expectations

For e-file returns: DOTAX does not require the driver's license/ID Card information with the tax return.

Requirements and Standards

This section represents the jurisdiction specific requirements and standards for tax software providers. When you submit your LOI to us, you agree to meet our requirements and standards.

Standards and Requirements for Confirmation of Specific Data Elements

Developers, Transmitters, and Electronic Return Originators (ERO) must abide by the terms of this LOI and maintain a high degree of integrity, compliance, and accuracy to remain in the Hawaii MeF Program.

Integrity

Responsible for verifying that the DOTAX return has been properly prepared, validated by the IRS, and received by DOTAX. Must ensure that the DOTAX acknowledgements are received.

Compliance

All requirements and specifications in the IRS MeF User Guides, Publications, and the DOTAX MeF Handbook must be met. Unauthorized access, possession or disclosure of confidential taxpayer information can result in severe Federal and Hawaii criminal and civil penalties in accordance with chapters 231, 235, 487N and 708, Hawaii Revised Statutes (HRS).

Accuracy

Provide a complete and accurate copy of the return to the taxpayer according to the guidelines set by the IRS.



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Signature Requirements

In accordance with section 231-8.5, HRS, the act of electronic filing constitutes a taxpayer's signature to the return, without the need for a PIN or other documentation:

"The department may allow filing by electronic, telephonic, or optical means of any tax return, application, report, or other document required under the provisions of title 14 administered by the department. The date of filing shall be the date the tax return, application, report, or other document is transmitted to the department in a form and manner prescribed by departmental rules adopted pursuant to chapter 91. The department may determine alternative methods for the signing, subscribing, or verifying of a tax return, application, report, or other document that shall have the same validity and consequences as the actual signing by the taxpayer. A filing under this section shall be treated in the same manner as a filing subject to the penalties under section 231-39."

Each taxpayer must be informed that the act of electronically filing a tax return constitutes his/her signature. Print the following taxpayer declaration as part of the taxpayer's copy of the return:

"I understand and accept, pursuant to section 231-8.5, HRS, that filing this return electronically constitutes my signature to the return having the same validity and consequences as the actual signing of the return."

Timeliness of Filing

Must ensure electronic returns are filed in a timely manner. The date of transmission will be the filing date for accepted DOTAX returns. If the due date falls on a Saturday, Sunday, or legal holiday, substitute the next regular work day.

- April 20th (11:59 p.m. Hawaii Standard Time) - Last day to file individual returns
- October 20th (11:59 p.m. Hawaii Standard Time) - Last day to file extended individual returns

Data Requirements

All required data elements must contain a value (even if it is zero). Optional data elements that have no value (blank) must not be present in the submission. Optional data elements may have zero values if specified in the instructions.



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Signature

Please check each box to indicate your agreement to each of the statements below:

- ☐ I acknowledge all e-file ATS tests submitted during the approval process are created in and originate from the actual software.
- ☐ I acknowledge all electronic returns received by DOTAX generated from this software will be electronically filed from the initially approved product version, or a subsequent product update.
- ☐ I acknowledge DOTAX will be notified of any incorrect and/or missing calculation or e-file data element for any paper or electronically returns submitted to DOTAX.
- ☐ I acknowledge users/customers of this product who attempt to e-file ten (10) or more business days after a production release will be required to download and apply the product update.

An authorized corporate representative must sign this document below:

As the representative of the above-named organization, I agree, on behalf of the organization, to comply with all requirements listed above. Furthermore, by signing this agreement, my organization is agreeing to all of the requirements listed above. DOTAX reserves the right to revoke approval acceptance of any company and thereby refuse to accept any additional returns from such software company that does not adhere to above stated requirements.

As an approved DOTAX provider, I agree to provide true, accurate, current, and complete information about my company. I understand that if I provide any information that is untrue, inaccurate, obsolete, or incomplete, DOTAX has the right to deny, suspend, or terminate my account.

(AUTHORIZED REPRESENTATIVE) PRINTED NAME	TITLE	EMAIL ADDRESS
(AUTHORIZED REPRESENTATIVE) SIGNATURE	DATE	PHONE NUMBER